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Hearing Date and Time: February 25, 2010 at 10:00 a.m.
Response Date and Time: February 18, 2010 at 4:00 p.m.

Attorneys for Martinrea International, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
SOUTHERN DIVISION

In re:)	Chapter 11
)	Case No. 05-44481
DELPHI CORPORATION, <i>et al.</i> ,)	(Jointly Administered)
)	
Debtors.)	Honorable Robert D. Drain
)	

RESPONSE OF MARTINREA INTERNATIONAL, INC.
TO DEBTORS' FORTY-THIRD OMNIBUS OBJECTION TO CLAIMS

Martinrea International, Inc. ("Martinrea"), by and through its undersigned counsel, responds to the Debtors' Forty-Third Omnibus Objection Pursuant to 11 U.S.C. §503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, (I) Transferred Workers' Compensation Claims, (II) Modify and Allow Certain Administrative Expense Severance Claims, and (III) Allow Certain Administrative Expense Severance Claims (the "Objection"), as follows:

1. The Debtors, predecessors of the Reorganized Debtors commenced these Chapter 11 cases on October 8, 2005 (the "Petition Date").

2. On June 16, 2009, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered its Modification Procedures Order, which, among other things, established July 15, 2009 as the last day to file a proof of administrative expense for purposes of asserting administrative expense claims which arose during the period from the Petition Date through June 1, 2009.

3. On July 14, 2009, Martinrea filed its proof of administrative expense and asserted an administrative expense claim of \$151,288.67 (the “First Administrative Claim”) for supplies ordered and delivered during the time period April 16, 2008 through May 22, 2009. The First Administrative Claim was assigned claim number 18722 by the Debtors’ claims agent.

4. On October 6, 2009, the Reorganized Debtors served their Notice of (A) Order Approving Modifications to First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession and (B) Occurrence of Effective Date (the “Notice of Effective Date”).

5. Among other things, the Notice of Effective Date notified parties that Requests for payment of administrative expense claims that arose during the period June 1, 2009 through the Effective Date, must be filed with the Debtors’ claims agent no later than November 5, 2009.

6. On November 4, 2009, Martinrea filed its proof of administrative expense and asserted an administrative expense claim of \$398,635.42 (the “Second Administrative Claim”) for supplies ordered and delivered during the time period July 30, 2009 through October 29, 2009. The Second Administrative Claim was assigned claim number 19714 by the Debtors’ claims agent.

7. On January 22, 2010, the Reorganized Debtors filed the Objection which, among other things, objects to Martinrea’s First and Second Administrative Claims. The Objection

asserts that Martinrea asserts liabilities or dollar amounts that are not owing pursuant to the Debtors books and records, possibly because the claims have been satisfied in the ordinary course of business. Accordingly, the Reorganized Debtors seek entry of an order disallowing and expunging the First and Second Administrative Expense Claims.

8. Martinrea acknowledges that portions of the First and Second Administrative Claims have been satisfied, however, certain invoices have not been paid and balances remain on both claims. In particular, with regard to the First Administrative Claim, Invoice numbers 26535A, 35220, 35998, 36119, 38069, and 38070 have remaining balances that have not been paid, totaling \$77,235.86¹. The balances on these invoices represent negotiated price increases some of which were retroactively effective the date parts were purchased. These invoices are attached hereto as **Exhibit A**. With regard to the Second Administrative Claim, Invoice numbers 39116 and 40252 have remaining balances that have not been paid, totaling \$157.49². These invoices are attached hereto as **Exhibit B**.

9. Based on the foregoing, Martinrea has a valid administrative expense claim in the amount of \$77,393.35. Accordingly, Martinrea requests that this Court deny the Reorganized Debtors' Objection and find that Martinrea has a valid administrative expense claim against the Reorganized Debtors in the amount of \$77,393.35.

10. Should the Reorganized Debtors wish to reply to this Response, the reply should be sent to the undersigned counsel.

¹ Invoice numbers 26535A have a remaining balance of \$2,497.56, invoice number 35220 has a remaining balance of \$1,101.54, invoice number 35998 has a remaining balance of \$197.90, invoice number 36119 has a remaining balance of \$3,103.14, invoice number 38069 has a remaining balance of \$132.21, and invoice number 38070 has a remaining balance of \$70,203.51.

² Invoice number 39116 has a remaining balance of \$132.29 and invoice number 40252 has a remaining balance of \$25.20.

WHEREFORE, Martinrea International, Inc. respectfully requests that the this Court deny the Reorganized Debtors' Objection and enter an order allowing Martinrea's administrative expense claim against in the amount of \$77,393.35.

Respectfully submitted,

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DATED: February 16, 2010

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CERTIFICATE OF SERVICE

The undersigned certifies that on February 16, 2010 the Response of Martinrea International, Inc. to Debtors' Forty-Third Omnibus Objection to Claims was electronically filed with the Clerk of the Court for the United States Bankruptcy Court, Southern District of New York, Southern Division using the CM/ECF System, which will send notification of such filing to all attorneys and parties of record registered electronically.

In addition, hard copies of the above-described Response were sent via Federal Express to the following parties:

Honorable Robert D. Drain, U.S. Bankruptcy Judge
Hon. Charles L. Brieant Jr Federal Bldg and Courthouse
300 Quarropas Street, Room 116
White Plains, NY 10601-4140

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